

Senate Amendment 3258

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1 1 Amend the amendment, S=3208, to Senate File 464, as
1 2 follows:
1 3 #1. By striking page 1, line 4, through page 8,
1 4 line 40, and inserting the following:
1 5 <<Section 1. Section 452A.3, subsection 3, Code
1 6 2009, is amended to read as follows:
1 7 3. For the privilege of operating motor vehicles
1 8 or aircraft in this state, there is imposed an excise
1 9 tax on the use of special fuel in a motor vehicle or
1 10 aircraft. The tax rate on special fuel for diesel
1 11 engines of motor vehicles is twenty-two and one-half
1 12 cents per gallon. However, the tax rate on biodiesel
1 13 fuel is eleven and one-quarter cents per gallon. The
1 14 rate of tax on special fuel for aircraft is three
1 15 cents per gallon. On all other special fuel, unless
1 16 otherwise specified in this section, the per gallon
1 17 rate is the same as the motor fuel tax. Indelible dye
1 18 meeting United States environmental protection agency
1 19 and internal revenue service regulations must be added
1 20 to fuel before or upon withdrawal at a terminal or
1 21 refinery rack for that fuel to be exempt from tax and
1 22 the dyed fuel may be used only for an exempt
1 23 purpose.>>
1 24 #2. Page 8, by striking lines 41 through 47 and
1 25 inserting the following:
1 26 <#____. Title page, by striking lines 1 through 3
1 27 and inserting the following: <An Act relating to
1 28 motor fuel excise taxes.>>
1 29 #3. By renumbering as necessary.
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1 41 PAT WARD
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2 11 JAMES F. HAHN
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2 19 DAVID JOHNSON
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2 35 LARRY NOBLE
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2 39 STEVE KETTERING
2 40 SF 464.707 83
2 41 da/rj/23113